

**Agreed Upon Procedures for  
Subcontract Number S506440,  
Prime Contract Number TIRNO-95-D-00059**

**September 2002**

**Reference Number: 2002-1C-195**

**This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.**



INSPECTOR GENERAL  
for TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

September 25, 2002

MEMORANDUM FOR DAVID A. GRANT  
DIRECTOR OF PROCUREMENT  
INTERNAL REVENUE SERVICE

*Michael R. Phillips*

FROM: Michael R. Phillips  
Acting Deputy Inspector General for Audit

SUBJECT: Cost Verification for Subcontract Number S800631, Prime  
Contract Number TIRNO-99-D-00001  
(Audit #200210002.033)

In response to your request, the Defense Contract Audit Agency (DCAA) applied agreed-upon procedures to the fiscal year 2000 claimed costs submitted by the subcontractor, under subcontract number S506440 in the amount of \$882,592 under prime contract number TIRNO-95-D-00059. The purpose of the engagement was to verify claimed subcontract cost to contract provision. The report pertains only to the performance of agreed-upon procedures. The DCAA did not perform an examination, and therefore does not express an opinion.

In summary, the DCAA stated that the application of agreed-upon procedures disclosed no differences between the claimed and verified cost. The claimed costs represents allowable cost recorded under subcontract number S506440, task order number 0017.

The information in this report should not be used for purposes other than that intended without prior consultation with the Treasury Inspector General for Tax Administration regarding its applicability.

If you have any questions, please contact me at (202) 622-6510 or Daniel R. Devlin, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

Attachment

# NOTICE:

The Office of Inspector General for Tax Administration has no objection to the release of this report, at the discretion of the contracting officer, to duly authorized representatives of the contractor.

The contractor information contained in this report is proprietary information. The restrictions of 18 USC 1905 must be followed in releasing any information to the public.

This report may not be released without the approval of this office, except to an agency requesting the report for use in negotiating or administering a contract with the contractor.

*The TIGTA seal was removed due to its size.*